

Oregon  
State  
Bar

CLE  
Seminars

16037 SW Upper Boones Ferry Road  
P.O. Box 231935  
Tigard, OR 97281-1935

## Advanced Estate Planning

- ◆ Advanced charitable planning tips
- ◆ Oregon's new \$7.5 million inheritance tax exclusion
- ◆ The right way to use marital deductions and apportionment clauses
- ◆ Family-owned businesses: from drafting to succession planning
- ◆ Ethical issues in multiple family representations

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*Powering Your  
Professional  
Development*

# Advanced Estate Planning

*Cosponsored by the Estate Planning and  
Administration Section*

Friday, June 20, 2008  
9 a.m.–5 p.m.

Oregon Convention Center  
Portland, Oregon

6.25 General CLE credits and .5 Ethics credit

Personal  
Estate Planning  
Documents

# Advanced Estate Planning

*Cosponsored by the Estate Planning and Administration Section*

**Friday, June 20, 2008**

6.25 General CLE credits and .5 Ethics credit

Oregon Convention Center  
777 N.E. Martin Luther King Jr. Blvd.  
Portland, Oregon

**T**HIS FULL-DAY SEMINAR IS A GREAT opportunity for estate planning practitioners to explore a variety of advanced topics. The ethics session will cover fees, conflicts of interest in multiple-family representation, and working with clients who are under an actual or arguable disability. You will receive an Oregon inheritance tax update on the new \$7.5 million exclusion and explore charitable planning with real estate and closely held business interests. Gain insight on tax issues, such as tax apportionment and tax clauses in documents, the proper use of marital deduction formulas, and return preparer penalties. Learn strategies for minimizing tax risks for family businesses and how to work with family business clients on important issues of succession planning and conflict resolution.

*Estate Planning and Administration Section members save \$20 off registration rates.*

Register by using this form or calling the OSB CLE Service Center at (503) 431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413. For a full listing of OSB CLE seminars, please visit [www.osbarcle.org](http://www.osbarcle.org).

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**8:00 Registration**

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**9:00 Estate Planning Ethics**

- ◆ Hourly vs. fixed rates
- ◆ Conflicts of interest in multiple-family representation
- ◆ Clients under actual or arguable disability

**Peter R. Jarvis, Hinshaw & Culbertson LLP, Portland**

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**9:30 Oregon Inheritance Tax Update**

- ◆ Oregon's new \$7.5 million exclusion

**Jeffrey M. Cheyne, Samuels Yoelin Kantor Seymour & Spinrad LLP, Portland**

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**10:30 Break**

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**10:45 Charitable Planning with Real Estate and Closely Held Business Interests**

- ◆ Real estate valuation and substantiation
- ◆ Problems with mortgaged property
- ◆ Private foundation rules
- ◆ Gifts of S stock, partnerships, or LLC interests

**Jeffrey C. Thede, Thede Culpepper Moore Munro & Silliman LLP, Portland**

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**11:45 Lunch**

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**12:45 Advanced Estate Planning: A Few Random Thoughts**

- ◆ Tax apportionment and tax clauses in documents
- ◆ The proper use of marital deduction formulas
- ◆ Return preparer penalties

**Christopher P. Cline, Wells Fargo Bank, Portland**

**John H. Draneas, Draneas & Huglin PC, Lake Oswego**

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**2:45 Break**

**3:00 Maximizing Client Satisfaction and Minimizing Tax Risks: Practical Legal Issues in Designing, Implementing, and Operating Family Entities**

- ◆ Comprehensive issue-spotting checklist
- ◆ Model LLC agreement
- ◆ Accomplishing nontax objectives in the most tax-wise manner
- ◆ Recent cases and strategies to avoid estate and gift tax issues

**T. Randall Grove**, *Landerholm Memovich Lansverk & Whitesides PS, Vancouver*

**4:00 Building Your Family Business Clients for Continuity**

- ◆ Insights on family dynamics and communication
- ◆ Succession planning
- ◆ Conflict resolution for family businesses

**Mark T. Green, Ph.D.**, *The Family Business Consulting Group Inc., Salem*

**5:00 Adjourn**

**Section Planners:**

- ◆ **Susan A. Miller**, *Oregon Department of Justice, Charitable Activities Division, Portland*
- ◆ **Jeffrey G. Moore**, *Saalfeld Griggs PC, Salem*
- ◆ **Jack V. Rounsefell**, *Attorney at Law, Gresham*

**OSB CLE Seminars Attorney:**

- ◆ **Karen D. Lee**, *klee@osbar.org, (503) 431-6382*

# Video Replays

This seminar will be videotaped and shown in its entirety at the following locations if three or more registrations are received at least a week prior to the replay date. To find out if a replay will be shown, please click on the Seminars Calendar at [www.osbarcle.org](http://www.osbarcle.org) and select the date of the scheduled video replay.

- ◆ **Astoria—Friday, July 25**  
Di Bartolomeo Law Office  
1139 Exchange St.
- ◆ **New Bend—Friday, July 18**  
Miller Nash LLP  
1567 S.W. Chandler Ave., Suite 204
- ◆ **Coos Bay—Friday, July 18**  
Daniel M. Hinrichs PC  
590 Commercial Ave.
- ◆ **Eugene—Friday, July 25**  
Gaydos Churnside & Balthrop PC  
440 E. Broadway, Suite 300
- ◆ **Grants Pass—Thursday, July 17**  
Josephine County Courthouse, Room 222  
N.W. 6th and “C” Streets
- ◆ **Hood River—Friday, July 18**  
Wyers Haskell Davies PC  
216 Columbia
- ◆ **Klamath Falls—Friday, July 18**  
Boivin Uerlings & Dilaconi PC  
803 Main St., Suite 201
- ◆ **LaGrande—Friday, July 18**  
Mautz Baum & O’Hanlon LLP  
1902 Fourth St.
- ◆ **Medford—Friday, July 25**  
Frohnmayr Deatherage  
2592 E. Barnett Road
- ◆ **Newport—Friday, July 25**  
Macpherson Gintner & Diaz  
423 North Coast Highway
- ◆ **Pendleton—Friday, July 25**  
Mautz Baum & O’Hanlon LLP  
101 S.E. Byers Ave.
- ◆ **Redmond—Friday, July 25**  
Bryant Emerson & Fitch  
888 W. Evergreen
- ◆ **Roseburg—Thursday, July 17**  
Douglas County Counsel’s Office  
Law Library, Room 319  
1036 S.E. Douglas
- ◆ **Salem—Friday, July 18**  
The Vandermay Law Firm  
Capitol Center Building  
388 State St., Suite 340
- ◆ **We’ve Moved Tigard—Wednesday, July 23**  
Oregon State Bar Center  
16037 S.W. Upper Boones Ferry Rd.
- ◆ **Vale—Friday, July 18**  
Butler & Looney PC  
292 Main St. S.

# Advanced Estate Planning

## Friday, June 20, 2008

Bar # _____	Name _____	
Firm Name _____		
Email _____	Phone _____	Fax _____
Address _____		
City _____	State _____	Zip Code _____

### SEMINAR REGISTRATION

#### PORTLAND

- \$175 OSB Member—Early registration (received before noon, Monday, 6/16/08)..... \$ \_\_\_\_\_
  - \$195 OSB Member—Regular registration (received after noon, Monday, 6/16/08)..... \$ \_\_\_\_\_
  - \$205 Non-OSB Member..... \$ \_\_\_\_\_
- Estate Planning and Administration Section member discount—subtract \$20:—* \_\_\_\_\_
- \$0 2007–2008 Season Ticket (Please register by noon, Monday, 6/16/08, to guarantee a seat and course materials. Season Ticket registrations received after this time are welcome and will be accommodated on a space-available basis.)..... \$ \_\_\_\_\_
  - \$0 50-year OSB members may attend free of charge..... \$ \_\_\_\_\_
  - \$0 Oregon judges and their lawyer staff (see below) ..... \$ \_\_\_\_\_
    - Registrant is a judge
    - Registrant is a lawyer staff member for the following judge
- \_\_\_\_\_  
Judge (please print)
- \_\_\_\_\_  
Signature of Judge (required)
- \$25 Lunch      Vegetarian..... \$ \_\_\_\_\_
- TOTAL REGISTRATION FEES (AEP08) (772)..... \$ \_\_\_\_\_
- WB

#### VIDEO REPLAY (Please see video replay schedule on previous page.)

- Location: \_\_\_\_\_
- \$175 Registration..... \$ \_\_\_\_\_
  - \$155 Estate Planning and Administration Section member..... \$ \_\_\_\_\_
  - \$0 2007–2008 Season Ticket..... \$ \_\_\_\_\_
  - \$0 50-year OSB members may attend free of charge..... \$ \_\_\_\_\_
  - \$0 Oregon judges and their lawyer staff (see below) ..... \$ \_\_\_\_\_
    - Registrant is a judge
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- \_\_\_\_\_  
Judge (please print)
- \_\_\_\_\_  
Signature of Judge (required)
- TOTAL REGISTRATION FEES (AEP08) (772)..... \$ \_\_\_\_\_
- WB

### SEMINAR PRODUCT ORDERS

Seminar products will be available approximately two weeks after the live program.

- \$195 Audiocassettes and course materials (AEP08.KAT) ... \$ \_\_\_\_\_
  - \$195 Audio CDs and course materials (AEP08.KCD)..... \$ \_\_\_\_\_
  - \$315 Videotapes and course materials (AEP08.KVT) ..... \$ \_\_\_\_\_
  - \$315 DVDs and course materials (AEP08.KDV)..... \$ \_\_\_\_\_
- Subtotal: \$ \_\_\_\_\_
- 2007–2008 Season Ticket No. \_\_\_\_\_ discount—  
subtract 10%:— \_\_\_\_\_
- Subtotal: \$ \_\_\_\_\_
- Shipping and handling fee: \$ 7.00
- TOTAL ORDER: \$ \_\_\_\_\_
- WB

### VHS OR DVD RENTALS

For additional viewers, please call 503-431-6351, or toll-free in Oregon at 1-800-452-8260, ext. 351.

- \$195 VHS rental and course materials (AEP08.KVR)..... \$ \_\_\_\_\_
  - \$195 DVD rental and course materials (AEP08.KDR)..... \$ \_\_\_\_\_
- Subtotal: \$ \_\_\_\_\_
- 2007–2008 Season Ticket No. \_\_\_\_\_ discount—  
subtract 30%:— \_\_\_\_\_
- Subtotal: \$ \_\_\_\_\_
- Shipping and handling fee: \$ 7.00
- TOTAL ORDER: \$ \_\_\_\_\_
- WB

### PAYMENT OPTIONS

- Check Enclosed: Payable to Oregon State Bar
- Credit Card (VISA or MasterCard only)

#### All information below required when paying by credit card.

Credit Card Number _____	Expiration Date _____	
Name on Credit Card (please print) _____		
Credit Card Billing Address _____		
City _____	State _____	Zip Code _____
Authorized Signature _____		

### THREE WAYS TO REGISTER OR ORDER

Registrations and orders will not be processed without payment.

1. **PHONE:** 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413
2. **FAX with VISA or MasterCard number:** 503-968-4456
3. **MAIL with check:** Oregon State Bar, CLE Registration, P.O. Box 231935, Tigard, OR 97281-1935

### GENERAL INFORMATION

**QUESTIONS?** Call the CLE Service Center at 503-431-6413, or toll-free in Oregon at 1-800-452-8260, ext. 413. For information about upcoming seminars, please visit the CLE Calendar at [www.osbarcle.org](http://www.osbarcle.org).

**CANCELLATIONS:** Cancellation requests must be received at least 48 hours prior to the start of the seminar to qualify for a refund. Requests are accepted via phone, fax, or mail; please see "Three Ways to Register" for contact information. All cancellations are subject to a \$20 cancellation fee.

**TUITION ASSISTANCE:** Tuition assistance is available on the basis of financial need. Fax a request stating your financial situation to 503-968-4456 no later than one week before the seminar.

**DIETARY RESTRICTIONS OR SPECIAL ACCOMMODATIONS:** Call 503-431-6351, or toll-free in Oregon, 1-800-452-8260, ext. 351.